

**AMENDMENTS TO THE CLAIMS**

1. (Withdrawn) An intellectual property expense management system comprising:  
a debit note managing unit that manages debit note information sent from a firm that is commissioned to handle application of an intellectual property right, the debit note information including expense information pertaining to the application;  
a progress information managing unit that manages progress information pertaining to a progress of the application; and  
an attaching unit that attaches the progress information to the debit note information.
2. (Withdrawn) The intellectual property expense management system as claimed in claim 1, further comprising an attached information managing unit that manages the attached information including the progress information attached to the debit note information.
3. (Withdrawn) The intellectual property expense management system as claimed in claim 1, wherein the attaching unit attaches the progress information to the debit note information according to a case code for identifying the application that is included in the progress information and the debit note information.
4. (Withdrawn) The intellectual property expense management system as claimed in claim 1, further comprising:  
an expense information generation unit that is adapted to generate common expense information based on the debit note information, the common expense information being shared within a company that manages expense information pertaining to a plurality of applications; and  
a common expense information managing unit that manages the common expense information generated by the expense generation unit.
5. (Withdrawn) The intellectual property expense management system as claimed in claim 1, further comprising a progress information updating unit that updates the progress information based on the debit note information.

6. (Original) An expense management system comprising:  
a business partner terminal apparatus that is adapted to send invoice information and debit note information that is generated based on the invoice information; and  
an expense management apparatus that is adapted to manage the invoice information and the debit note information sent from the business partner terminal apparatus;  
wherein the expense management apparatus includes:  
calculation means for calculating debit information based on the invoice information sent from the business partner terminal apparatus, thereby generating calculated debit information; and  
accuracy determination means for comparing the calculated debit information obtained by the calculation means and the debit note information sent from the business partner terminal apparatus, and determining whether the debit note information sent from the business partner terminal apparatus corresponds to the calculated debit information.

7. (Original) The expense management system as claimed in claim 6, wherein the expense management apparatus includes notification means for sending a debit information verification request to the business partner terminal apparatus when it is determined by the accuracy determination means that the debit note information sent from the business partner terminal apparatus does not correspond to the calculated debit information.

8. (Original) The expense management system as claimed in claim 6, wherein the expense management apparatus includes estimation means for estimating debit information corresponding to an order for which invoice information is not yet sent from the business partner terminal apparatus, the estimation being based on a past record of the invoice information sent from the business partner terminal apparatus.

9. (Withdrawn) An expense management system comprising:  
a business partner terminal apparatus that is adapted to send invoice information and debit note information that is generated based on the invoice information;

an expense management apparatus that is adapted to manage the invoice information and the debit note information sent from the business terminal apparatus; wherein

the expense management apparatus includes estimation means for estimating debit information corresponding to an order for which invoice information is not yet sent from the business partner terminal apparatus, the estimation being based on a past record of the invoice information sent from the business partner terminal apparatus.

10. (Original) An expense management apparatus comprising:

a first storage unit for storing invoice information that is sent from a business partner terminal apparatus;

a second storage unit for storing debit note information that is sent from the business partner terminal apparatus;

calculation means for calculating debit information based on the invoice information sent from the business partner terminal apparatus, thereby generating calculated debit information; and

accuracy determination means for comparing the calculated debit information obtained by the calculation means and the debit note information sent from the business partner terminal apparatus, and determining whether the debit note information sent from the business partner terminal apparatus corresponds to the calculated debit information.

11. (Original) The expense management apparatus as claimed in claim 10, further comprising notification means for sending a debit information verification request to the business partner terminal apparatus when it is determined by the accuracy determination means that the debit note information sent from the business partner terminal apparatus does not correspond to the calculated debit information.

12. (Original) The expense management apparatus as claimed in claim 10, further comprising estimation means for estimating debit information corresponding to an order for which invoice information is not yet sent from the business partner terminal apparatus, the estimation

being based on a past record of the invoice information sent from the business partner terminal apparatus.

13. (Withdrawn) An expense management apparatus that receives invoice information and debit note information generated based on the invoice information from a business partner terminal apparatus, and manages the invoice information and the debit note information from the business partner terminal apparatus, the expense management apparatus comprising:

estimation means for estimating debit information corresponding to an order for which invoice information is not yet received from the business partner terminal apparatus, the estimation being based on a past record of the invoice information received from the business partner terminal apparatus.

14. (Original) An expense management method comprising:

a calculation step in which an expense management apparatus calculates debit information based on invoice information sent from a business partner terminal apparatus, thereby to generate calculated debit information; and

an accuracy determination step in which the expense management apparatus compares the calculated debit information obtained in the calculation step and debit note information generated at the business partner terminal apparatus and sent to the expense management apparatus, and determines whether the debit note information sent from the business partner terminal apparatus corresponds to the calculated debit information.

15. (Original) The expense management method as claimed in claim 14, further comprising:

a notification step in which the expense management apparatus sends a debit information verification request to the business partner terminal apparatus upon determining in the accuracy determination step that the debit note information sent from the business partner terminal apparatus is not accurate.

16. (Original) The expense management method as claimed in claim 14, further comprising:

an estimation step in which the expense management apparatus estimates debit information corresponding to an order for which invoice information is not yet sent from the business partner terminal apparatus, the estimation being based on a past record of the invoice information sent from the business partner terminal apparatus.

17. (Withdrawn) An expense management method for managing invoice information and debit note information sent from a business partner, the method comprising:

estimating debit information corresponding to an order for which invoice information is not yet sent from the business partner, the estimation being based on a past record of the invoice information sent from the business partner.